

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,

No. 3:19-cv-02062-SB

Plaintiff,

ORDER

v.

HEIDI PIEHL,

Defendant.

HERNÁNDEZ, District Judge:

Magistrate Judge Beckerman issued a Findings and Recommendation [13] on November 9, 2020, in which she recommends that the Court grant the United States' Motion for Default Judgment, and enter default judgment against the Estate for unpaid federal tax liabilities in the amount of \$20,456.27 as of October 31, 2020, plus any additional interest or statutory additions as provided by law (and less any payments or credits). The matter is now before the Court pursuant to 28 U.S.C. § 636(b)(1)(B) and Federal Rule of Civil Procedure 72(b).

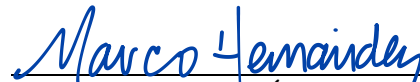
Because no objections to the Magistrate Judge's Findings and Recommendation were timely filed, the Court is relieved of its obligation to review the record *de novo*. *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc); *see also United States v. Bernhardt*, 840 F.2d 1441, 1444 (9th Cir. 1988) (*de novo* review required only for portions of Magistrate Judge's report to which objections have been made). Having reviewed the legal principles *de novo*, the Court finds no error.

CONCLUSION

The Court ADOPTS Magistrate Judge Beckerman's Findings and Recommendation [13]. Accordingly, Plaintiff's Motion for Default Judgment [11] is GRANTED.

IT IS SO ORDERED.

DATED: December 31, 2020.



MARCO A. HERNÁNDEZ
United States District Judge